

EXHIBIT L

QUINN & CO.
public relations

May 2, 2007

Christopher Mathieson
JC DeNiro & Associates
174-A Ninth Avenue
New York, NY 10011

Re: Demand for Payment

Dear Mr. Mathieson:

Despite our efforts to resolve your past due account, payment on this account has not been made.

We are informing you that this is your final notice and last opportunity to make payment before we refer your debt to an attorney.

Unless we have your check for \$13,075.28 by May 18, 2007, our attorney will contact you.

We have documentation in writing from you that you have every intention of paying us in full. None of these many documents reference any disappointment in our work. We have ample documentation of our work and performance. We have proof that you requested a reduced PR effort and to work only with Jessica Forman without her supervisor.

Sincerely,


Sheri Munitz
Business Manager

Cc: Jack DeNiro

520 Eighth Avenue, 11th Fl

New York, NY 10018

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